

Label Matrix for local noticing 0104-3 Case 17-03283-LTS9 District of Puerto Rico Old San Juan Mon Aug 28 12:23:16 AST 2017	65 INFANTERIA SHOPPING CENTER, LLC P.O. BOX 195582 SAN JUAN, PR 00919-5582	AMBAC ASSURANCE CORPORATION P O BOX 195168 SAN JUAN, PR 00919-5168
AMERICAN FEDERATION OF STATE, COUNTY AND MUN 1101 17TH STREET NW SUITE 900 WASHINGTON, DC 20036-4712	ANTILLES POWER DEPOT, INC. PO BOX 810190 Carolina, PR 00981-0190	AUTONOMOUS MUNICIPALITY OF PONCE P.O. Box 9023596 San Juan, PR 00902-3596
AUTONOMOUS MUNICIPALITY OF PONCE (AMP) PO BOX 331709 PONCE, PR 00733-1709	Asociasion de Empleados del Estado Libre Aso P.O. Box 364508 San Juan, PR 00936-4508	Assured Guaranty Corp. Casellas Alcover & Burgos PO Box 364924 San Juan, PR 00936-4924
Assured Guaranty Municipal Corp. Casellas Alcover & Burgos PSC PO Box 364924 San Juan, PR 00936-4924	B.P. S.E. PO Box 362374 San Juan, PR 00936-2374	Bahia Park S.E. PO Box 362374 San Juan, PR 00936-2374
Banco Santander Puerto Rico 207 Ponce de Leon Ave. 6th Floor Hato Rey, PR 00917-1818	Baxter Sales & Distribution Puerto Rico Corp Rexco Industrial Park #200 Calle B Guaynabo, PR 00968-8038	CENTRO EDUCATIVO PARA CIEGOS E IMPEDIDOS, IN #30 Washington St. Apt. 5 North San Juan, PR 00907-1574
CESAR CASTILLO INC C/O TOTTI & RODRIGUEZ DIAZ PO BOX 191732 SAN JUAN, PR 00919-1732	CMA Architects & Engineers LLC PO BOX 194134 SAN JUAN, PR 00919-4134	COMMONWEALTH OF PUERTO RICO FINANCIAL OVERSIGHT & MANAGEMENT BOARD JACOB JAVITS FEDERAL BLDG 26 FEDERAL PLAZA RM 2-128 NEW YORK, NY 10278-0004
COMPLIANCE AND RESEARCH, INC. PO BOX 615 AGUAS BUENAS, PR 00703-0615	CONSTRUCTORA SANTIAGO II, CORP. CARDONA JIMENEZ LAW OFFICE, PSC PO BOX 9023593 SAN JUAN, PR 00902-3593	COOPACA CALL BOX 1056 ARECIBO, PR 00613-1056
COOPERATIVA A/C AGUAS BUENAS CALLE RAFAEL LAASA #14 AGUAS BUENAS, PR 00703-3113	COOPERATIVA A/C CABO ROJO PO BOX 99 CABO ROJO, PR 00623-0099	COOPERATIVA A/C CAGUAS PO BOX 1252 CAGUAS, PR 00726-1252
COOPERATIVA A/C JESUS OBRERO HC-1 BOX 2903 CAGUAS, PR 00725-8900	COOPERATIVA A/C LAS PIEDRAS 1200 AVE. PONDE DE LEON SAN JUAN, PR 00907-3918	COOPERATIVA A/C LOMAS VERDES PO BOX 1142 BAYAMON, PR 00960-1142
COOPERATIVA A/C LOS HERMANOS PO BOX 21410 SAN JUAN, PR 00928-1410	COOPERATIVA A/C SAN JOSE PO BOX 2020 AIBONITO, PR 00705-2020	COOPERATIVA A/C SAULO D. RODRIGUEZ P.O. BOX 678 GURABO, PR 00778-0678

COOPERATIVA A/C YAUCO  
PO BOX 3010  
YAUCO, PR 00698-3010

COOPERATIVA DE AHORRO Y CREDITO ABRAHAM ROSA  
PO BOX 9023905  
SAN JUAN, PR 00902-3905

COOPERATIVA DE AHORRO Y CREDITO DE AGUADA  
P.O. BOX 9023905  
SAN JUAN, PR 00902-3905

COOPERATIVA DE AHORRO Y CREDITO DE JUANA DIA  
100 Carr 165 Suite 501  
Guaynabo, PR 00968-8052

COOPERATIVA DE AHORRO Y CREDITO DE LARES Y R  
PO BOX 9023905  
SAN JUAN, PR 00902-3905

COOPERATIVA DE AHORRO Y CREDITO DE RINCON  
PO BOX 9023905  
SAN JUAN, PR 00902-3905

COOPERATIVA DE AHORRO Y CREDITO DEL VALENCIA  
PO BOX 9023905  
SAN JUAN, PR 00902-3905

COOPERATIVA DE AHORRO Y CREDITO DR. MANUEL Z  
PO BOX 9023905  
SAN JUAN, PR 00902-3905

COOPERATIVA DE AHORRO Y CREDITO VEGA ALTA  
PO BOX 9023905  
SAN JUAN, PR 00902-3905

COOPERATIVA DE CREDITO Y AHORROS DE RINCON  
100 Carr 165 Suite 501  
Guaynabo, PR 00968-8052

Cardinal Health PR 120, Inc.  
WILLIAM M. VIDAL-CARVAJAL LAW OFFICE PSC  
MCS PLAZA PONCE DE LEON AVE SUITE 801  
SAN JUAN, PR 00917

Caribbean Hospital Corporation  
PMB 485 PO Box 7891  
Guaynabo, PR 00970-7891

Centro del Sur Mall LLC  
PO Box 195582  
San Juan, PR 00919-5582

Corporacion Marcaribe Investment  
PMB 73  
267 Calle Sierra Morena  
San Juan, PR 00926-5574

Doral Financial Corporation  
Drivetrain Advisors  
630 Third Avenue, 21st Floor  
New York, NY 10017-6751

EDUCOOP  
PO BOX 192770  
SAN JUAN, PR 00919-2770

FEDECOOP  
PO BOX 207-275  
SAN JUAN, PR 00928

FERROVIAL AGROMAN, LLC  
CARDONA JIMENEZ LAW OFFICE, PSC  
PO BOX 9023593  
SAN JUAN, PR 00902-3593

FERROVIAL AGROMAN, S.A.  
CARDONA JIMENEZ LAW OFFICE, PSC  
PO BOX 9023593  
SAN JUAN, PR 00902-3593

FONDO DE INVERSION Y DESARROLLO COOPERATIVO,  
PO BOX 9023905  
SAN JUAN, PR 00902-3905

Financial Guaranty Insurance Company  
521 Fifth Avenue  
New York, NY 10175-1201

GERENCOOP  
1200 AVE. PONCE DE LEON  
SAN JUAN, PR 00907-3918

Genesis Security Services, Inc.  
5900 Ave. Isla Verde L-2  
PMB 438  
Carolina, PR 00979-5746

IKON SOLUTIONS INC  
AVENIDA LUIS MUNOZ RIVERA, 270 PH-1  
SANJUAN, PR 00918

Iron Mountain Information Management, LLC  
1 Federal St.  
Boston, MA 02110-2012

Levy Echeandia Trust., et al.  
P.O. Box 16820  
San Juan, PR 00908-6820

MANAGERIAL EMPLOYEES OF THE HTA  
PO Box 40177  
San Juan, PR 00940-0177

MITSUBISHI MOTOR SALES OF CARIBBEAN INC.  
P.O. Box 192216  
San Juan, PR 00919-2216

MUNICIPALITY OF GUAYANILLA  
PO BOX 560550  
GUAYANILLA, PR 00656-0550

MUTUAL FUND GROUP  
P O BOX 195383  
SAN JUAN, PR 00919-5383

NATIONAL PUBLIC FINANCE GUARANTEE CORPORATIO  
 ADSUAR MUNIZ GOYCO SEDA & PEREZ-OCCHOA PS  
 PO BOX 70294  
 SAN JUAN, PR 00936-8294

ONDA VIRTUAL LLC  
 451 CALLE CANALS  
 SAN JUAN, PR 00918

Oracle America, Inc.  
 Buchalter, A Professional Corporation  
 c/o Shawn Christianson  
 55 2nd St. 17th Fl.  
 USA  
 San Francisco, Ca 94105-3491

Oracle Caribbean, Inc.  
 Buchalter, A Professional Corporation  
 c/o Shawn M. Christianson  
 55 2nd St. 17th Fl.  
 San Francisco, Ca 94105-3491

PEAJE INVESTMENTS LLC  
 C/O NATIONAL CORPORATE RESEARCH LTD  
 850 NEW BURTON ROAD  
 SUITE 201  
 DOVER, DE 19904-5451

PEERLESS OIL & CHEMICALS, INC.  
 CARDONA JIMENEZ LAW OFFICE, PSC  
 PO BOX 9023593  
 SAN JUAN, PR 00902-3593

PFZ Properties, Inc.  
 ATTN: Jack Katz  
 ESJ Towers  
 6165 Isla Verde Avenue  
 Carolina, PR 00979-5700

PUERTO RICO AAA PORTFOLIO BOND FUND INC  
 LOPEZ SANCHEZ & PIRILLO LLC  
 270 MUNOZ RIVERA AVENUE SUITE 1110  
 SAN JUAN, PR 00918-1939

PUERTO RICO FISCAL AGENCY AND FINANCIAL ADVI  
 P.O. BOX 42001  
 SAN JUAN, PR 00940-2201

PUERTO RICO HIGHWAYS AND TRANSPORTATION AUTH  
 FINANCIAL OVERSIGHT & MANAGEMENT BOARD  
 JACOB JAVITS FEDERAL BLDG  
 26 FEDERAL PLAZA  
 RM 2-128  
 NEW YORK, NY 10278-0004

PUERTO RICO SALES TAX FINANCING CORPORATION  
 JACOB JAVITS FEDERAL BLDG  
 26 FEDERAL PLAZA  
 RM 2-128  
 NEW YORK, NY 10278-0004

Puerto Rico Telephone Company dba Claro  
 PO Box 360998  
 San Juan, PR 00936-0998

Reparto Metropolitano Shopping Center LLC  
 PO Box 195582  
 San Juan, PR 00919-5582

Rexach Hermanos, Inc.  
 1719 San Etanislao  
 Urb. San Ignacio  
 San Juan, PR 00927-6549

SUCESION PASTOR MANDRY MERCADO  
 9140 CALLE MARINA - SUITE 801  
 PONCE, PR 00717-2037

Santander Asset Management, LLC  
 B-7 Tabonuco Street  
 Suite 1800  
 Guaynabo, PR 00968-3350

Santander Securities, LLC  
 207 Ponce de Len Ave. 4th floor  
 San Juan, PR 00917-1818

Service Employees International Union  
 1800 Massachusetts Ave NW  
 Washington, DC 20036-1806

Siemens Transportation Partnership Puerto Ri  
 P.O. Box 13128  
 San Juan, PR 00908-3128

Sistema de Retiro de la Universidad de Puert  
 PO Box 13128, San Juan, PR 00908

Super Asphalt Pavement, Corp.  
 Road 306 Km. 1.6  
 Bo. Camarones  
 Guaynabo, PR 00970

TAMRIO, INC.  
 CARDONA JIMENEZ LAW OFFICE, PSC  
 PO BOX 9023593  
 SAN JUAN, PR 00902-3593

THE BANK OF NEW YORK MELLON  
 225 Liberty St.  
 New York, NY 10281-1048

THE EMPLOYEES RETIREMENT SYSTEM OF THE GOVER  
 DLA PIPER (PUERTO RICO) LLC  
 EDIFICIO OCHOA SUITE 401  
 500 CALLE DE LA TANCA  
 SAN JUAN, PR 00901-1942

Total Petroleum Puerto Rico Corp.  
 City View Plaza Tower # 1  
 #48 Road PR-165  
 Suite 803  
 Guaynabo, PR 00968

Trinity Services I, LLC  
 701 Ponce de Leon Ave.  
 Centro de Seguros Bldg. Suite 401  
 San Juan, PR 00907

UNITED STATES OF AMERICA  
 U.S. Dep't of Justice, Civil Divisi  
 20 Massachusetts Ave., NW  
 Washington, DC 20530-0001

UNIVERSITY OF PUERTO RICO  
 DLA PIPER (PUERTO RICO) LLC  
 EDIFICIO OCHOA SUITE 401  
 500 CALLE DE LA TANCA  
 SAN JUAN, PR 00901-1942

United Auto Workers International Union  
 8000 East Jefferson Avenue  
 Detroit, MI 48214-2699

United States of America  
 Department of Justice  
 1100 L St. NW 10th Floor  
 Washington, DC 20005-4035

United States of America U.S. Dep't of Justice, Civil Divisi P.O. Box 875 Ben Franklin Station Washington, dc 20044-0875	United States of America on behalf of the Al United States of America on behalf of the Al	United States of America on behalf of the Al
United States of America on behalf of the In	VOZ ACTIVA, INC. P.O. BOX 2000 CAGUAS, PR 00726-2000	US Bankruptcy Court District of P.R. Jose V Toledo Fed Bldg & US Courthouse 300 Recinto Sur Street, Room 109 San Juan, PR 00901-1964
207 Domenech Ave. Domenech Ave. 207 Suite 106 San Juan, PR 00918	65 INFANTERIA SHOPPING CENTER, LLC P.O. BOX 195582 SAN JUAN, P.R 00919-5582	AIDA IRIS ROSSY-CLEMENTE CARLOS ALSINA BATISTA LAW OFFICES PSC 1519 PONCE DE LEON AVE. FIRSTBANK BLDNG. SUITE 513 SAN JUAN, PR 00909
Alfredo Acevedo Cruz P.O. Box 93 Juana Diaz, PR 00795-0093	Ana T. Colmenero Urb. San Francisco 147 Crisantemo St. San Juan, PR 00927-6311	Asociacion de Empleados del E.L.A de Puerto P.O. Box 364508 San Juan P.R. 00936
Augusto Morales 207 Domenech Ave. Suite 106 San Juan, PR 00918-3525	Awilda O. Martinez-Sanchez Urb. Sagrado Corazon #1628 San Julian St. San Juan, PR 00926-4232	BLANCA I. PADILLA-DAVILA P.O. BOX 93 JUANA DIAZ, PR 00795-0093
BLANCA PADILLA DAVILA P.O. BOX 93 JUANA DIAZ, PR 00795-0093	Bernice Beauchamp-Velazquez and minor AMB Calle 11 #514 Bo. Obrero San Juan, P.R. 00915-3727	Betty Berrios Rivera Laguna Gardens 4 Apt 6B Carolina, PR 00979-6571
Blanca I. Padilla Davila / Nicole M. Santiag P.O. Box 93 Juana Diaz, PR 00795-0093	Bless Therapy Place PSC Plaza Carolina Station PO Box 10038 Carolina, PR 00988-1038	Box 981 Lajas, PR 00667-0981
Box 981 Box Lajas, PR 00667-0981	CARDINAL HEALTH PR 120 INC MCS PLAZA 801 255 PONCE DE LEON AVE SAN JUAN PUERTO RICO 00917	Cantor Fitzgerald & Co. 110 East 59th Street New York, NY 10022-1733
Caribbean Investment Center, Inc. 208 Ponce de Leon Ave., Suite 1800 San Juan, PR 00918-1000	Carlos Torres Rosario 207 Domenech Suite 106 San Juan, PR 00918-3525	Carmen Waleska Llanos 207 Domenech Ave. Suite 106 San Juan, PR 00918-3525
Cesar Enrique Molina Aponte P.O. Box 334254 Ponce, PR 00733-4254	DATA ACCESS COMMUNICATION INC. SAN FRANCISCO STREET 310 STE. 32 SAN JUAN PR 00901	DATA ACCESS COMMUNICATION INC. SAN FRANCISCO STREET STE 32 SAN JUAN PR 00901

Diana Rivera  
207 Domenech Ave.  
Suite 106  
San Juan, PR 00918-3525

Dino Demario and Cheryl Steele  
PO Box 9023518  
San Juan, PR 00902-3518

EDIFICIO BULA INC.  
PO BOX 190525  
SAN JUAN P.R. 00919-0525

EDUARDO GRAU ACOSTA  
PO Box 1197  
Arroyo, PR 00714-1197

Ecolift Corporation  
PO Box 9477  
San Juan, Puerto Rico 00908-0477

Eliezer Santana Baez  
50 Carr 5 Unit A-501  
Edif-3J Ind. Luchetti  
Bayamon, PR 00961-7403

Elvin J. Pabon Sanchez  
G1 Calle Maria Libertad Gomez  
Urb. Martorell  
Dorado, PR 00646-2702

Estado Libre Asociado  
Javier Bravo Acosta  
PO BOX 9828  
San Juan, PR 00908-0828

Evyanmick, Inc.  
HC01 Box 4837-2  
Camuy, PR 00627-9160

Frances Rios Velez  
PO Box 9828  
San Juan, PR 00908-0828

Freddie Prez Gonzalez, Mercedes Irizarry Ferr  
Catedral D-13 Paseo San Juan  
San Juan, PR 00926

Gerardo Nieves-Del Rio  
Cond. Lucerna Edif. 5A Apt. 3B  
Carolina PR 00983-1745

Hector M Mercado Mercado  
Urb Rio Cristal  
5162 Calle Roberto Cole  
Mayaguez, PR 00680-1945

IRIS M. RODRIGUEZ-RODRIGUEZ  
PO BOX 2222  
ANASCO, PR 00610-2222

Iris Villanueva  
207 Domenech Suite 106  
San Juan, PR 00918-3525

Iron Mountain Information Management, LLC  
Attn: Joseph Corrigan, 7th Floor  
Boston, MA 02110

JUAN J ROSADO  
PO BOX 331445  
PONCE, PR 00733-1445

Jaime Ortiz Cruz  
Urb. Pedregales  
Calle Azabache #62  
Rio Grande, PR 00745-4325

Janice Vanesa Colon Velez  
207 Domenech Suite 106  
San Juan, PR 00918-3525

Javier Perez-Rivera  
207 Domenech Ave. Suite 106  
San Juan, PR 00918-3525

Jeannette Fernandez Cordova  
Urb San Pedro  
G1 Calle David  
Toa Baja, PR 00949-5415

Jorge Marquez-Cruz  
PMB 131 Calle Sierra Morena 267  
San Juan, PR 00926-5574

Jose Ramos Robles  
#52 Calle San Gabriel, Casa C-6  
Urb. Santo Tomas  
Naguabo, PR 00718-6201

Jose Santiago-Perez  
A11 Granada St  
Rep. Alhambra  
Bayamon PR 00957-2329

Josefina Varela Gonzalez & Luis Baerga  
Urb. Bucare  
5 Calle Diamante  
Guaynabo, PR 00969-5114

L.C.A. Contractors, Inc.  
PMB 1115, PO Box 4956  
Caguas, PR 00726-4956

Lillian N. Miranda-Rodriguez  
P.O. Box 6525  
San Juan,, PR 00914-6525

Luis Garraton Martin  
Urb. San Francisco  
147 Crisantemo St.  
San Juan, PR 00927-6311

Luis Reyes Feikert  
P.O. Box 334254  
Ponce, PR 00733-4254

Manuel Rios Aleman  
Villas San Agustin  
H-2 , # 6 St.  
Bayamon, PR 00959-2047

Maribella Bergollo Lopez  
5017 A/Ramon Rios  
Sabana Seca PR 00952

Marilyn Colon  
207 Domenech Ave.  
Suite 106  
San Juan, PR 00918-3525

Marlene Ruiz, Wilfredo Martinez, Kristal Mar  
PO Box 9023518  
San Juan PR 00902-3518

Mayra Velez Serrano  
PO BOX 360219  
SAN JUAN, PR 00936-0219

Migdalia Gonzalez Ocasio  
207 Domenech Ave  
Suite 106  
San Juan, PR 00918-3525

Municipality of Mayaguez  
c/o Yahaira M. Valentin  
P.O. Box 945  
Mayaguez, PR 00681-0945

Municipality of San Sebastian  
P.O. Box 194134  
San Juan, PR 00919-4134

Munoz Benitez Brugueras & Cruz  
PO BOX 191979  
San Juan, PR 00919-1979

Nancy Flores  
2000 Carr. 8177 PMB 484 Suite 26  
Guaynabo, PR 00966-3762

Nydia Rivera Santos and others  
P.O. Box 270379  
San Juan, PR 00928-3379

Omar Flores  
207 Domenech Ave.  
Suite 106  
San Juan, PR 00918-3525

Oracle America, Inc.  
c/o Shawn M. Christianson  
Buchalter, A Professional Corporation  
55 2nd St., 17th Fl.  
San Francisco, CA 94105-3491

Oracle America, Inc.  
c/o Valerie Bantner Peo  
Buchalter, A Professional Corporation  
55 2nd St., 17th Fl.  
San Francisco, CA 94105-3491

Pedro A. Vargas-Fontnez  
G-14 Calle Bohio, Repto. Caguax  
Caguas, Puerto Rico 00725-3310

Pedro J. Landrau-Lopez  
Domenech Ave. 207  
Suite 106  
San Juan, PR 00918-3525

Pedro Joel Landrau  
207 Domenech Ave.  
Suite 106  
San Juan, PR 00918-3525

Pedro Luis Casasnovas & Olga I. Trinidad Ni  
Wachington Street #57 Apt #4  
San Juan PR 00907-1501

Perfecto Crespo Bermdez  
207 Domenech Ave.  
Suite 106  
San Juan, PR 00918-3525

Perfecto Crespo Bermudez  
207 Domenech Ave.  
Suite 106  
San Juan, PR 00918-3525

Puerta de Tierra Realty, Inc.  
P.O. Box 190525  
San Juan, P.R. 00919-0525

REALITY DEVELOPMENT, CORP.  
P.O. BOX 190525  
SAN JUAN, P.R. 00919-0525

Raul E. Casasnovas Balado & Lolita Gandarill  
105 Ortegon Ave. Apt #1002  
Guaynabo PR 00966-2512

Rebecca Reyes  
207 Domenech Ave.  
Suite 106  
San Juan, PR 00918-3525

Roberto Cruz Queipo  
500 Grand Blvd  
Los Prados Apt. 10203  
Caguas, PR 00727

Roberto Feliciano Morales  
c/o David Fernandez Esteves, Esq.  
PO Box 9023518  
San Juan, PR 00902-3518

SANDRA MERCADO  
PO BOX 331445  
PONCE, PR 00733-1445

Salvador E. Casellas  
Urb. Gardenville Argentina A-11  
Guaynabo, PR 00966-2016

Samuel Oquendo Rodriguez  
HC 33 Box 2021  
Dorado, PR 00646-9701

Tactical Equipment Consultants, Inc.  
PO Box 191701  
San Juan, PR 00919-1701

UNIVERSAL CARE CORPORATION  
ATTN LCDO. ERNESTO RIVERA  
URB SAN FRANCISCO  
O 10-B CALLE GARDENIA  
SAN JUAN, PR 00927

Universidad Interamericana de PR  
PO Box 353255  
San Juan, PR 00936-3255

Universidad Interamericana de Puerto Rico  
PO Box 363255  
San Juan, PR 00936-3255

Vilma Flores  
2000 Carr. 8177 PMB 484 Suite 26  
Guaynabo, PR 00966-3762

Vivian G. Maldonado Jimnez  
Cond. Bosque Real Apt. 516  
San Juan, PR 00926

WILFREDO BAEZ ACOSTA  
P.O.  
San Juan,, PR 00914

Yvonne Baerga Varela & Enrique Alfonso  
Urb. Santa Maria  
1842 Reina de las Flores  
San Juan, PR 00927-6820

Zell Martinez, Milaiza Martiz individually a  
PO Box 9023518  
San Juan PR 00902-3518

(APRUM) Asociacion de Profesores y Profesora  
UPR Mayaguez  
Apartado Postal 2227  
Edificio B salon 208  
Mayaguez  
Mayaguez, PR 00680, PR 00681 US

ANDRES W. LOPEZ  
The Law Offices of Andres W. Lopez, P.S.  
P.O. Box 13909  
San Juan, PR 00908-3909

ANN M. ASHTON  
Proskauer Rose LLP  
1001 Pennsylvania Avenue, NW  
Suite 600 South  
Washington, DC 20004-2531

Aida Iris Rossy Clemente  
HC 01 BOX 7358  
LOIZA, PR 00772

Angel Ruiz-Rivera  
Ext. Villa Rica  
AA-27 Calle Santa Rita  
Bayamon, PR 00956-4644

BRADLEY R. BOBROFF  
Proskauer Rose LLP  
Eleven Times Square  
New York, NY 10036-8299

CHANTEL L.. FEBUS  
Proskauer Rose LLP  
11 Times Square  
New York, NY 10036-8299

CHRIS THEODORIDIS  
Proskauer Rose LLP  
Eleven Times Square  
New York, NY 10036-8299

Carmen Iris Rivera Cosme  
Carr. 779 KM 8.8  
Barrio Palmas  
Comerio, PR 00782

DANIEL J PEREZ REFOJOS  
ONEILL & BORGES LLC  
250 MUNOZ RIVERA AVE  
SUITE 800  
SAN JUAN, PR 00918-1813

EHUD BARAK  
Proskauer Rose LLP  
11 Times Square  
New York, NY 10036-8299

Freddie Perez Gonzalez  
Catedral D-13 Paseo San Juan  
San Juan, PR 00926

Gerson Gonzalez-Ricano  
Urb. Las Praderas  
Aquamarina #13  
Barceloneta, PR 00617

HERMANN D BAUER ALVAREZ  
O'NEILL & BORGES  
AMERICAN INTERNATIONAL PLAZA  
SUITE 800  
250 MUNOZ RIVERA AVE  
SAN JUAN, PR 00918-1813

Hilda O Cartagena  
F20 Calle Florencia  
Guaynabo, PR 00966-1720

ILEANA ORTIZ SANTIAGO  
COM PUNTA DIAMANTE  
CALLE NAIRA 1561  
PONCE, PR 00728-2296

Ivan Fuentes Vazquez  
Carr. 779 KM 8.8  
Barrio Palmas  
Comerio, PR 00782

JORGE SALA  
JORGE P SALA LAW OFFICE  
8169 CALLE CONCORDIA  
SUITE 102  
COND SAN VICENTE  
PONCE, PR 00717-1556

JULIA D. ALONZO  
Proskauer Rose LLP  
Eleven Times Square  
New York, NY 10036-8299

JULIO E LEANDRY HERNANDEZ  
COM PUNTA DIAMANTE  
CALLE NAIRA 1561  
PONCE, PR 00728-2296

Javier Mandry Mercado  
1326 Salud Street Apt. 1101  
Ponce, PR 00717-1691

Joel Isander Cuadrado Delgado  
Urb. Valencia #1  
G-18, Mario Perez St.  
Juncos, PR 00777-3724

Jose A Rey  
701 Ponce de Leon Suite 401  
San Juan, PR 00907-3248



Jose W Cartagena  
701 Ponce de Leon Suite 401  
San Juan, PR 00907-3248

Josue Ismael Saavedra Vera  
El Centro II, Suite 260  
Avenida Muoz Rivera # 500  
San Juan, PR 00918-3300

Juan M. Suarez-Cobo  
LEGAL PARTNERS PSC  
138 WISTON CHURCHILL AVE  
SUITE 316  
SAN JUAN, PR 00926-6023

Julie I Escudero  
F20 Calle Florencia  
Guaynabo, PR 00966-1720

KEVIN J. PERRA  
Proskauer Rose LLP  
11 Times Square  
New York, NY 10036-8299

Karen Odalys Fuentes Rivera  
Carr. 779 KM 8.8  
Barrio Palmas  
Comerio, PR 00782

Keila Robles Figueroa  
Urb. Monte Brisas  
8 Calle B  
Gurabo, PR 00778-2032

Kevin D McCullough  
325 N St Paul  
Dallas, TX 75201-3801

LARY ALAN RAPPAPORT  
Proskauer Rose LLP  
2049 Century Park East  
32nd Floor  
Los Angeles, CA 90067-3206

LUCIA CHAPMAN  
LUSKIN, STERN & EISLER LLP  
ELEVEN TIMES SQUARE  
NEW YORK, NY 10036-6608

Lolita Gandarilla de Casasnovas  
105 Ortegon Ave. Apartment #1002  
Guaynabo, PR 00966-2512

Luis A. Rivera Siaca  
P.O. Box 0681  
San Juan, PR 00919-0681 Puerto Rico

Luisa Murray Soto  
3 CARR 784 APT 3201  
Caguas, PR 00727-6214

MAJA ZERJAL  
Proskauer Rose LLP  
11 Times Square  
New York, NY 10036-8299

MARTIN J. BIENENSTOCK  
Proskauer Rose LLP  
11 Times Square  
New York, NY 10036-8299

MICHAEL LUSKIN  
LUSKIN, STERN & EISLER LLP  
ELEVEN TIMES SQUARE  
NEW YORK, NY 10036-6608

MICHAEL A. FIRESTEIN  
Proskauer Rose LLP  
2049 Century Park East, 32nd Floor  
Los Angeles, CA 90067-3206

MONSITA LECAROS ARIBAS  
OFFICE OF THE US TRUSTEE (UST)  
OCHOA BUILDING  
500 TANCA STREET SUITE 301  
SAN JUAN, PR 00901

Mercedes Irizarry Ferrer  
Catedral D-13 Paseo San Juan  
San Juan, PR 00926

Michael R. Rochelle  
Rochelle McCullough, LLP  
325 North Saint Paul Sreet  
Suite 4500  
Dallas, TX 75201-3827

O. Luna Universidad Interamericana, Inc.  
PO Box 363255  
PO BOX 363255  
San Juan  
San Juan, PR 00936-3255

ORLANDO TORRES BERRIOS- SINFOROSO  
HC-04 Box 5775  
Barranquitas, PR 00794-9406

Olga I. Trinidad Nieves  
Washington St. #57 Apartment #  
San Juan, PR 00907-1500

PAUL V. POSSINGER  
Proskauer Rose LLP  
70 West Madison  
Suite 3800  
Chicago, IL 60602-4342

Pedro Luis Casasnovas Balado  
Washington St. #57 Apartment #  
San Juan, PR 00907-1500

RALPH C. FERRARA  
Proskauer Rose LLP  
1001 Pennsylvania Avenue, NW  
Suite 600 South  
Washington, DC 20004-2531

Raul E. Casasnovas Balado  
105 Ortegon Ave. Apartment #1002  
Guaynabo, PR 00966-2512

STEPHAN E. HORNUNG  
Luskin, Stern & Eisler LLP  
Eleven Times Square  
New York, NY 10036-6608

STEPHEN L. RATNER  
Proskauer Rose LLP  
11 Times Square  
New York, NY 10036-8299

STEVEN O. WEISE  
Proskauer Rose LLP  
2049 Century Park East  
Suite 3200  
Los Angeles, CA 90067-3206



Scott Rutsky  
Proskauer Rose LLP  
11 Times Square  
New York, NY 10036-8299

Sonia Ivette Carrasquillo Calderon  
Hc 23 Box 6024  
Juncos, PR 00777-9708

TIMOTHY W. MUNGOVAN  
Proskauer Rose LLP  
One International Place  
Boston, MA 02110-2639

UBALDO M FERNANDEZ BARRERA  
O'NEILL & BORGES  
AMERICAN INTERNATIONAL PLAZA  
250 MUNOZ RIVERA AVE  
SUITE 800  
SAN JUAN, PR 00918-1813

Vicente Perez-Acevedo  
15 Dickson Lane  
Weston, MA 02493-2635

WILLIAM SANTIAGO SASTRE  
PO BOX 1801  
SABANA SECA, PR 00952-1801

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Exhibit master address from US Bankruptcy Court Page 10 of 14

(u)Cyrus Opportunities Master Fund II, Ltd.	(u)Cyrus Select Opportunities Master Fund, Lt	(u)Cyrus Special Strategies Master Fund, L.P.
(u)Davidson Kempner Capital Management LP	(u)Decagon Holdings 1, L.L.C.	(u)Decagon Holdings 10, L.L.C.
(u)Decagon Holdings 2, L.L.C.	(u)Decagon Holdings 3, L.L.C.	(u)Decagon Holdings 4, L.L.C.
(u)Decagon Holdings 5, L.L.C.	(u)Decagon Holdings 6, L.L.C.	(u)Decagon Holdings 7, L.L.C.
(u)Decagon Holdings 8, L.L.C.	(u)Decagon Holdings 9, L.L.C.	(u)Depository Trust Company
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Rosamar Garcia-Fontan Esq.

(u)Mason Capital Master Fund LP

(u)Merced Partners IV, L.P.

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(u)Merced Partners Limited Partnership

(u)Merced Partners V, L.P.

(u)Municipality of San Sebastian

(u)NATIONAL PUBLIC FINANCE GUARANTEE CORPORAT

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(u)Official Committee of Unsecured Creditors

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(u)POPULAR AUTO LLC

(u)Pandora Select Partners, L.P.

(u)Prime Clerk, LLC

(u)Puerto Rico AAA Portfolio Bond Fund II, In

(u)Puerto Rico AAA Portfolio Target Maturity

(u)Puerto Rico Fixed Income Fund II, Inc.

(u)Puerto Rico Fixed Income Fund III, Inc.

(u)Puerto Rico Fixed Income Fund IV, Inc.

(u)Puerto Rico Fixed Income Fund V, Inc.

(u)Puerto Rico Fixed Income Fund VI, Inc.

(u)Puerto Rico Fixed Income Fund, Inc.

(u)Puerto Rico Investors Tax-Free Fund IV, In	(u)Puerto Rico Investors Tax-Free Fund V, Inc	(u)Puerto Rico Investors Tax-Free Fund VI, In
(u)Puerto Rico Investors Tax-Free Fund, Inc.	(u)Puerto Rico Investors Tax-Free Fund, Inc.	(u)Puerto Rico Mortgage-Backed &U.S Governmen
(u)QTCB Noteholder Group	(u)River Canyon Fund Management LLC	(du)River Canyon Fund Management, LLC
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(u)The Varde Skyway Master Fund, L.P.	(u)Tilden Park Investment Master Fund LP	(u)UBS IRA Select Growth & Income Puerto Rico

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(d)Caribbean Hospital Corporation  
PMB 485 PO Box 7891  
Guaynabo, PR 00970-7891

(d)DATA ACCESS COMMUNICATION INC.  
SAN FRANCISCO STREET STE. 32  
SAN JUAN PR 00901

(u)Estate Arthur Castillo-Diaz

(d)Santander Securities, LLC  
207 Ponce de Len Ave. 4th floor  
San Juan, PR 00917-1818

(u)Alvin Marrero-Mendez

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(u)Carmen Rodriguez-Colon  
Cond. El Monte Sur  
Seccion 190  
Apt. B-532  
San Juan00918-4615

(u)Carmen Gloria Acevedo Pagan

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	Bypassed recipients 157
	Total 402